

HOUSE BILL 1145

By Holt

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to sales and use taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 5, is amended by adding the following language as a new section:

**67-6-542.** Every dealer required to make a return and pay any tax under this chapter who receives internal revenue service form 1099-K shall provide a copy of each form 1099-K received with the dealer's next return filed after receipt of form 1099-K.

SECTION 2. This act shall take effect July 1, 2013, the public welfare requiring it.